

INTERIM IRM PROCEDURAL UPDATE

DATE: 12/15/2011

NUMBER: WI-21-1211-1965

SUBJECT: Return Preparation Assistance

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.10.2(1)&(4), Return Preparation Assistance

1. The criteria for return preparation (current and prior years) is as follows:
 - Individual income tax returns with total income of \$50,000 or less.
 - A joint return is only prepared if both the taxpayer and spouse are present.
4. Preparation of prior year returns and amended returns, Form 1040X, have the same criteria as current year returns. Taxpayers requesting these returns are provided an appointment to ensure all information is available. This includes obtaining any Information Return Processing (IRP) information. Returns may be prepared for not more than six (6) delinquent years and the current year, per the guidance of Policy Statement P-5-133. This is defined as the seven (7) most recent years until the statute expiration year's due date.

EXAMPLE: During Filing Season 2012 we will prepare the delinquent tax year 2005 return until April 15, 2012. After April 15, 2012, we will prepare the delinquent tax years 2006 through 2010 and the current year tax return 2011.

IRM 21.3.4.10.3(3), VITA and TCE updates for Filing Season 2012

3. Taxpayers are referred to a VITA site if the combined income on the return is at or below the threshold for EITC. For tax year 2010, VITA will provide assistance if the income is \$50,000 or less. Taxpayers may be referred to TCE sites if they are age 60 years and older. The Return Preparation Criteria for VITA/TCE volunteers can be found in SPEC IRM 22.30.1.4.

NOTE: Form 4684, *Casualty and Theft*, will not be prepared by VITA or TCE sites.

Employees should provide the taxpayer with the location of sites, hours of operation and specific services offered. FA continues to partner with Stakeholder Partnerships, Education and Communication (SPEC) to provide taxpayers the option of having returns prepared by volunteers. Where space is available these sites should be in the same building as existing IRS offices.